

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 101199 / September 26, 2024

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4524 / September 26, 2024

ADMINISTRATIVE PROCEEDING
File No. 3-22206

In the Matter of

JAMES DOUGLAS MILLER,
CPA,

Respondent.

ORDER INSTITUTING PUBLIC
ADMINISTRATIVE PROCEEDINGS
PURSUANT TO RULE 102(e) OF THE
COMMISSION'S RULES OF PRACTICE,
MAKING FINDINGS, AND IMPOSING
REMEDIAL SANCTIONS

I.

The Securities and Exchange Commission (“Commission”) deems it appropriate and in the public interest that public administrative proceedings be, and hereby are, instituted against James Douglas Miller (“Respondent” or “Miller”) pursuant to Rule 102(e)(3)(i) of the Commission’s Rules of Practice.¹

II.

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (the “Offer”) which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to

¹ Rule 102(e)(3)(i) provides, in relevant part, that:

The Commission, with due regard to the public interest and without preliminary hearing, may, by order, . . . suspend from appearing or practicing before it any . . . accountant . . . who has been by name . . . permanently enjoined by any court of competent jurisdiction, by reason of his or her misconduct in an action brought by the Commission, from violating or aiding and abetting the violation of any provision of the Federal securities laws or of the rules and regulations thereunder.

which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission's jurisdiction over him and the subject matter of these proceedings, and the findings contained in Section III.2 below, which are admitted, Respondent consents to the entry of this Order Instituting Public Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order"), as set forth below.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

1. James Douglas Miller, age 62, was a certified public accountant licensed to practice in the State of Oregon. He served as Vice President of Finance and Chief Financial Officer of Barrett Business Services, Inc. ("BBSI") from 2008 until March 2016.

2. On September 11, 2024, the court entered an order permanently enjoining Miller from future violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act of 1933 ("Securities Act") and Section 13(b)(5) of the Securities Exchange Act of 1934 ("Exchange Act") and Exchange Act Rules 13a-14, 13b2-1 and 13b2-2(b) and from aiding and abetting future violations of Sections 13(a), 13(b)(2)(A), and 13(b)(2)(B) of the Exchange Act and Exchange Act Rules 12b-20, 13a-1, 13a-11, and 13a-13, as set forth in the judgment entered in the civil action entitled Securities and Exchange Commission v. James Douglas Miller, Civil Action Number 3:18-cv-05671, in the United States District Court for the Western District of Washington

3. The Commission's complaint alleged, among other things, that Miller, while CFO of BBSI between 2012 and 2013, made accounting journal entries that did not comply with Generally Accepted Accounting Principles. Specifically, the complaint alleged that Miller stopped recognizing the full amount of BBSI's workers' compensation expense on the company's income statement. Instead, Miller allegedly allocated a portion of these expenses across several, unrelated expense accounts. The complaint alleged that Miller made these misclassifications by making a series of journal entries that transferred amounts between unrelated expenses accounts. The complaint further alleged that, based on BBSI's restated financial statements, BBSI underreported workers' compensation expense by \$3.9 million in 2012 and \$11.9 million in 2013.

IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction agreed to in Respondent Miller's Offer.

Accordingly, it is hereby ORDERED, effective immediately, that:

A. Miller is suspended from appearing or practicing before the Commission as an accountant.

By the Commission.

Vanessa A. Countryman
Secretary